



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

04 Broadwater 1051 Townsend K-12 Schools

0055 Townsend K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,594,495.43	3,594,495.43	0.00	0.00	0.00	0.00
21XX Support Services - Students	233,675.26	233,675.26	0.00	0.00	0.00	0.00
222X Educational Media Services	121,496.57	121,496.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	219,728.65	219,728.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	322,157.06	322,157.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	131,176.48	0.00	131,176.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	648,255.97	648,255.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	346,773.28	346,773.28	0.00	0.00	0.00	0.00
31XX Food Services	290,165.72	290,165.72	0.00	0.00	0.00	0.00
33XX Community Services	52,105.58	52,105.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	34,546.16	34,546.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	150,664.76	150,664.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,115.97	0.00	0.00	10,115.97	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	24,243.75	0.00	0.00	0.00	24,243.75	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,918.30	4,229.16	0.00	7,689.14	0.00	0.00
Totals	6,191,518.94	6,018,293.60	131,176.48	17,805.11	24,243.75	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,191,518.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



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Line A									
	LE 0055 Townsend K-12 Schools	Indirect/Direct	131,176.48 / 6,018,293.60	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				2.18%					

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0055 Townsend K-12 Schools	0.0212	0.0209	0.0203	0.0194	2.18%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0055 Townsend K-12 Schools	0.0164	0.0209	0.0203	0.0194	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0055 Townsend K-12 Schools	0.0212	0.0209	0.0203	0.0194	

Line E Five Year Average with 5% Discount	<u>LE</u>					
	0055 Townsend K-12 Schools				1.97%	

Line F Average of LE's contained under one School System Code (SS)					
1051 Townsend K-12 Schools					

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2016	SS Reclaasified Rate
1.97%	

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.